

UNITED STATE BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re: : Chapter 11
: Case No. 01-1139 (JKF)
W. R. GRACE & CO., *et. al.* : (Jointly Administered)
:
Debtors : **Objections Due: 03/09/05 @ 4:00 p.m.**

**TWENTY-SEVENTH MONTHLY FEE APPLICATION OF
PRICEWATERHOUSECOOPERS LLP, AUDITORS AND TAX
CONSULTANTS FOR DEBTORS, FOR ALLOWANCE OF COMPENSATION
AND REIMBURSEMENT OF EXPENSES FOR THE MONTH OF DECEMBER 2004**

Name of Applicant: PricewaterhouseCoopers LLP

Authorized to Provide
Professional Services to: The Debtors and Debtors in Possession

Date of Retention: June 18, 2002 *nunc pro tunc* to January 10, 2002

Period for which compensation
and reimbursement is sought: December 1, 2004 – December 31, 2004

Amount of fees and expenses sought
as actual, reasonable and necessary: \$287,575.35

This is a(n): x interim final application.

The total time expended for the preparation of this application is approximately 32.1 hours
by all professionals for a total of \$5,076.90.

Prior Applications: *First, Second and Third Quarterly Fee Applications of
PricewaterhouseCoopers, LLP, Auditors and Tax Consultants for
Debtors, for Allowance of Compensation and Reimbursement of
Expenses; filed November 15, 2002*

*First Monthly Fee Application of PricewaterhouseCoopers, LLP, Auditors
and Tax Consultants For Debtors, for Allowance of Compensation and
Reimbursement of Expenses for the Month of October, 2002; filed
December 30, 2002*

Second Monthly Fee Application of PricewaterhouseCoopers, LLP, Auditors and Tax Consultants For Debtors, for Allowance of Compensation and Reimbursement of Expenses for the Month of November, 2002; filed December 30, 2002

Third Monthly Fee Application of PricewaterhouseCoopers, LLP, Auditors and Tax Consultants For Debtors, for Allowance of Compensation and Reimbursement of Expenses for the Month of December, 2002; filed February 12, 2003

Fourth Quarterly Fee Application of PricewaterhouseCoopers, LLP, Auditors and Tax Consultants for Debtors, for Allowance of Compensation and Reimbursement of Expenses; filed February 14, 2003

Fourth Monthly Fee Application of PricewaterhouseCoopers, LLP, Auditors and Tax Consultants For Debtors, for Allowance of Compensation and Reimbursement of Expenses for the Month of January, 2003; filed April 3, 2003

Fifth Monthly Fee Application of PricewaterhouseCoopers, LLP, Auditors and Tax Consultants For Debtors, for Allowance of Compensation and Reimbursement of Expenses for the Month of February, 2003; filed April 17, 2003

Fifth Quarterly Fee Application of PricewaterhouseCoopers, LLP, Auditors and Tax Consultants for Debtors, for Allowance of Compensation and Reimbursement of Expenses; filed May 13, 2003

Sixth Monthly Fee Application of PricewaterhouseCoopers, LLP, Auditors and Tax Consultants For Debtors, for Allowance of Compensation and Reimbursement of Expenses for the Month of March, 2003; filed May 13, 2003

Seventh Monthly Fee Application of PricewaterhouseCoopers, LLP, Auditors and Tax Consultants For Debtors, for Allowance of Compensation and Reimbursement of Expenses for the Month of April, 2003; filed July 9, 2003

Eighth Monthly Fee Application of PricewaterhouseCoopers, LLP, Auditors and Tax Consultants For Debtors, for Allowance of Compensation and Reimbursement of Expenses for the Month of May, 2003; filed July 9, 2003

Ninth Monthly Fee Application of PricewaterhouseCoopers, LLP, Auditors and Tax Consultants For Debtors, for Allowance of Compensation and Reimbursement of Expenses for the Month of June, 2003; filed August 14, 2003

Ninth Quarterly Fee Application of PricewaterhouseCoopers, LLP, Auditors and Tax Consultants for Debtors, for Allowance of Compensation and Reimbursement of Expenses; filed August 14, 2003

Tenth Monthly Fee Application of PricewaterhouseCoopers, LLP, Auditors and Tax Consultants For Debtors, for Allowance of Compensation and Reimbursement of Expenses for the Month of July, 2003; filed September 9, 2003

Eleventh Monthly Fee Application of PricewaterhouseCoopers, LLP, Auditors and Tax Consultants For Debtors, for Allowance of Compensation and Reimbursement of Expenses for the Month of August, 2003; filed October 22, 2003

Twelfth Monthly Fee Application of PricewaterhouseCoopers, LLP, Auditors and Tax Consultants For Debtors, for Allowance of Compensation and Reimbursement of Expenses for the Month of September, 2003; filed November 11, 2003

Tenth Quarterly Fee Application of PricewaterhouseCoopers LLP, Auditors and Tax Consultants For Debtors, For Allowance of Compensation and Reimbursement of Expenses for the period July 1, 2003 through September 30, 2003, filed November 11, 2003

Thirteenth Monthly Fee Application of PricewaterhouseCoopers, LLP, Auditors and Tax Consultants For Debtors, for Allowance of Compensation and Reimbursement of Expenses for the Month of October, 2003; filed December 12, 2003

Fourteenth Monthly Fee Application of PricewaterhouseCoopers, LLP, Auditors and Tax Consultants For Debtors, for Allowance of Compensation and Reimbursement of Expenses for the Month of November, 2003; filed January 14, 2004

Fifteenth Monthly Fee Application of PricewaterhouseCoopers, LLP, Auditors and Tax Consultants For Debtors, for Allowance of Compensation and Reimbursement of Expenses for the Month of December, 2003; filed January 14, 2004

Eleventh Quarterly Fee Applications of PricewaterhouseCoopers LLP, Auditors And Tax Consultants For Debtors, For Allowance Of Compensation And Reimbursement Of Expenses for the period October 1, 2003 through December 31, 2003, filed February 12, 2004

Sixteenth Monthly Fee Application of PricewaterhouseCoopers, LLP, Auditors and Tax Consultants For Debtors, for Allowance of Compensation and Reimbursement of Expenses for the Month of January, 2004; filed March 10, 2004

Seventeenth Monthly Fee Application of PricewaterhouseCoopers, LLP, Auditors and Tax Consultants For Debtors, for Allowance of Compensation and Reimbursement of Expenses for the Month of February, 2004; filed April 14, 2004

Eighteenth Monthly Fee Application of PricewaterhouseCoopers, LLP, Auditors and Tax Consultants For Debtors, for Allowance of Compensation and Reimbursement of Expenses for the Month of March, 2004; filed May 13, 2004

Twelfth Quarterly Fee Applications of PricewaterhouseCoopers LLP, Auditors And Tax Consultants For Debtors, For Allowance Of Compensation And Reimbursement Of Expenses for the period January 1, 2004 through March 31, 2004, filed May 7, 2004

Nineteenth Monthly Fee Application of PricewaterhouseCoopers, LLP, Auditors and Tax Consultants For Debtors, for Allowance of Compensation and Reimbursement of Expenses for the Month of April, 2004; filed June 7, 2004

Twentieth Monthly Fee Application of PricewaterhouseCoopers, LLP, Auditors and Tax Consultants For Debtors, for Allowance of Compensation and Reimbursement of Expenses for the Month of May, 2004; filed June 30, 2004

Twentieth-First Monthly Fee Application of PricewaterhouseCoopers, LLP, Auditors and Tax Consultants For Debtors, for Allowance of Compensation and Reimbursement of Expenses for the Month of June, 2004; filed July 30, 2004

Thirteenth Quarterly Fee Applications of PricewaterhouseCoopers LLP, Auditors And Tax Consultants For Debtors, For Allowance Of Compensation And Reimbursement Of Expenses for the period April 1, 2004 through June 30, 2004, filed July 30, 2004

Twentieth-second Monthly Fee Application of PricewaterhouseCoopers, LLP, Auditors and Tax Consultants For Debtors, for Allowance of Compensation and Reimbursement of Expenses for the Month of July, 2004; filed September 14, 2004

Twentieth-third Monthly Fee Application of PricewaterhouseCoopers, LLP, Auditors and Tax Consultants For Debtors, for Allowance of Compensation and Reimbursement of Expenses for the Month of August, 2004; filed October 15, 2004

Twentieth-fourth Monthly Fee Application of PricewaterhouseCoopers, LLP, Auditors and Tax Consultants For Debtors, for Allowance of Compensation and Reimbursement of Expenses for the Month of September, 2004; filed November 5, 2004

Fourteenth Quarterly Fee Application of PricewaterhouseCoopers, LLP, Auditors and Tax Consultants For Debtors, for Allowance of Compensation and Reimbursement of Expenses for the period July 1, 2004 through August 30, 2004; filed November 15, 2004

Twentieth-fifth Monthly Fee Application of PricewaterhouseCoopers, LLP, Auditors and Tax Consultants For Debtors, for Allowance of Compensation and Reimbursement of Expenses for the Month of October, 2004; filed December 20, 2004

Twentieth-sixth Monthly Fee Application of PricewaterhouseCoopers, LLP, Auditors and Tax Consultants For Debtors, for Allowance of Compensation and Reimbursement of Expenses for the Month of December, 2004; filed January 14, 2005